

Part 4. Reporting
Chapter 1. Reporting Requirements

Pursuant to RCW 43.09.230, Annual Reports are to be certified and filed with the State Auditor's Office (SAO) within 150 days after the close of each fiscal year.

STATEMENT AND SCHEDULES	Districts with total revenues of \$2 million or more	Districts with total revenues of less than \$2 million ^{1/}
Resources and Uses Arising from Cash Transactions	X	
Notes to Financial Statements	X	
04 Detail of Revenues and Other Sources	X	X
05 Detail of Expenditures and Other Uses	X	X
09 Long-Term Debt	X	X
10 Limitation of Indebtedness	X	X
16 Financial Assistance	X	X
19 Labor Relations Consultant(s)	X	X
21 Risk Management	X	X
22 Annual Questionnaire for Audit Assessment ^{2/}		See footnote 2

X Required to be prepared and submitted to the SAO.

Districts following double entry accounting and generally accepted accounting principles (GAAP) should prepare financial statements listed in the GAAP BARS Manual.

^{1/} Although the SAO will not require you to prepare the district's financial statements, you may need them if you consider issuing bonds, or will apply for federal assistance. The district must prepare financial statements if \$500,000 or more was expended in federal funding and a federal single (Circular A-133) audit is required.

^{2/} Fire districts with total revenues usually less than \$200,000 are also required to submit an Annual Questionnaire for Audit Assessment.